

House File 661 - Introduced

HOUSE FILE _____
BY D. OLSON

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act abolishing the property assessment appeal board.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
3 TLSB 2602HH 83
4 md/sc/24

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1 1 Section 1. Section 257.12, subsection 1, Code 2009, is
1 2 amended to read as follows:

1 3 1. If a school district is required to repay property
1 4 taxes paid for school taxes levied on property originally
1 5 assessed at five million dollars or more because the
1 6 assessment was subsequently reduced by ~~the action of the~~
1 7 ~~property assessment appeal board or judicial action and the~~
1 8 amount of the reduction in the assessment equals at least one
1 9 hundred thousand dollars or two percent of the assessed value
1 10 of all taxable property in the district prior to the
1 11 reduction, whichever is less, the school district is eligible
1 12 for an adjustment in state foundation aid. To receive the
1 13 adjustment in state foundation aid, the school district shall
1 14 apply to the department of management prior to the beginning
1 15 of the budget year following the budget year in which the
1 16 repayment of the property taxes occurred. The department of
1 17 management shall determine the amount of adjustment in state
1 18 foundation aid pursuant to subsection 2.

1 19 Sec. 2. Section 441.38, Code 2009, is amended to read as
1 20 follows:

1 21 441.38 APPEAL TO DISTRICT COURT.

1 22 1. Appeals may be taken from the action of the local board
1 23 of review with reference to protests of assessment, to the
1 24 district court of the county in which the board holds its
1 25 sessions within twenty days after its adjournment or May 31,
1 26 whichever date is later. ~~Appeals may be taken from the action~~
1 27 ~~of the property assessment appeal board to the district court~~
1 28 ~~of the county where the property which is the subject of the~~
1 29 ~~appeal is located within twenty days after the letter of~~
1 30 ~~disposition of the appeal by the property assessment appeal~~
1 31 ~~board is postmarked to the appellant. No new grounds in~~
1 32 addition to those set out in the protest to the local board of
1 33 review as provided in section 441.37, ~~or in addition to those~~
1 34 ~~set out in the appeal to the property assessment appeal board,~~
1 35 ~~if applicable, can be pleaded. Additional evidence to sustain~~
2 1 those grounds may be introduced in an appeal from the local
2 2 board of review to the district court. ~~However, no new~~
2 3 ~~evidence to sustain those grounds may be introduced in an~~
2 4 ~~appeal from the property assessment appeal board to the~~
2 5 ~~district court. The assessor shall have the same right to~~
2 6 appeal and in the same manner as an individual taxpayer,
2 7 public body, or other public officer as provided in section
2 8 441.42. Appeals shall be taken by filing a written notice of
2 9 appeal with the clerk of district court. Filing of the
2 10 written notice of appeal shall preserve all rights of appeal
2 11 of the appellant.

2 12 2. If the appeal to district court is taken from the
2 13 action of the local board of review, notice of appeal shall be
2 14 served as an original notice on the chairperson, presiding
2 15 officer, or clerk of the board of review after the filing of
2 16 notice under subsection 1 with the clerk of district court.
2 17 ~~If the appeal to district court is taken from the action of~~
2 18 ~~the property assessment appeal board, notice of appeal shall~~
2 19 ~~be served as an original notice on the secretary of the~~
2 20 ~~property assessment appeal board after the filing of notice~~
2 21 ~~under subsection 1 with the clerk of district court.~~

2 22 Sec. 3. Section 441.38A, Code 2009, is amended to read as
2 23 follows:

2 24 441.38A NOTICE TO SCHOOL DISTRICT.

2 25 In addition to any other requirement for providing of
2 26 notice, if a property owner or aggrieved taxpayer files a
2 27 protest against the assessment of property valued at five
2 28 million dollars or more or files an appeal to the ~~property~~
2 29 ~~assessment appeal board or the district court~~ with regard to
2 30 such property, the assessor shall provide notice to the school
2 31 district in which such property is located within ten days of
2 32 the filing of the protest or the appeal, as applicable.

2 33 Sec. 4. 2005 Iowa Acts, chapter 150, section 134, is
2 34 amended to read as follows:

2 35 SEC. 134. FUTURE REPEAL.

3 1 1. The sections of this division of this Act amending
3 2 sections 7E.6, 13.7, 428.4, 441.19, 441.35, ~~441.38~~, 441.39,
3 3 441.43, 441.49, and 445.60, and enacting ~~sections 421.1A and~~
3 4 ~~section~~ 441.37A, are repealed effective July 1, ~~2013~~ 2009.

3 5 2. The portion of the section of this division of this Act
3 6 amending section 441.28 relating only to the property
3 7 assessment appeal board is repealed effective July 1, ~~2013~~
3 8 2009.

3 9 Sec. 5. Sections 421.1A and 441.38B, Code 2009, are
3 10 repealed.

3 11 EXPLANATION

3 12 2005 Iowa Acts, chapter 150, section 134, provides for the
3 13 automatic repeal of the property assessment appeal board on
3 14 July 1, 2013. This bill amends the date of repeal to be July
3 15 1, 2009. The bill also makes corresponding amendments to
3 16 reflect the repeal of the property assessment appeal board.

3 17 LSB 2602HH 83

3 18 md/sc/24